

September 15, 1937

Mr. John W. Corbin
County Attorney of Maricopa County
Phoenix, Arizona

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Dear Mr. Corbin:

We have your request of August 28 for an opinion interpreting House Bill No. 7 of the Second Special Session, Thirteenth Legislature, State of Arizona.

With reference to the first question propounded in your letter, that is as to whether House Bill No. 7 limits in any manner the exemption of penalties and interest on taxes levied by municipalities, we are of the opinion that there is no limitation contained in this Act. The Act as drawn is an entire exemption of all penalties and interest with a limitation as to penalties upon state, county and school district taxes. It would seem that by this enumeration of the various political subdivisions as to which a limitation is expressed, that by such enumeration an intention to place no limitation upon any other political subdivision is made manifest.

With reference to the second question contained in your letter, that is as to the exemption of penalties and interest on taxes levied by irrigation districts, drainage districts, electrical districts, and agricultural improvement districts, we are of the opinion that there is no limitation as to the exemption of penalties accrued upon taxes levied by these various political subdivisions. We reach this conclusion for the same reason as that expressed in supporting our answer to your first question.

We are inclosing a copy of House Bill No. 7 for your information.

Yours very truly,

JOE CONWAY
Attorney General

MARK WILMER
Assistant Attorney General

E. G. FRAZIER
Special Assistant
Attorney General

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